

UNITED STATES DISTRICT COURT
IN THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

CENTRA, INC., a Delaware Corporation and
DETROIT INTERNATIONAL BRIDGE
COMPANY, a Michigan Corporation

Case No. 06-15185

Plaintiffs,

Hon. Nancy G. Edmunds

-vs-

Magistrate Judge Steven R. Whalen

DAVID ESTRIN, Individually, and
GOWLING LAFLEUR HENDERSON LLP,
a Canadian Limited Liability Partnership,

Defendants.

Attorneys for Plaintiffs:

Craig L. John (P27146)
Thomas J. Murray (P56331)
Joseph A. Doerr (P66109)
Dykema Gossett PLLC
400 Renaissance Center
Detroit, MI 48243
Phone: (313) 568-6800
Email: cjohn@dykema.com

Attorneys for Defendants:

Sharon M. Woods (P22542)
Kevin Kalcynski (P57929)
Melonie Stothers (P65344)
Barris, Sott, Denn & Driker, PLLC
211 West Fort Street, 15th Floor
Detroit, Michigan 48226
Phone: (313) 965-9725
Email: kkalcynski@bsdd.com

DECLARATION OF KAREN BYRNE

Karen Byrne, under penalty of perjury, states:

1. I have personal knowledge of the facts recited in this Declaration, and I am competent to testify to them.

2. Since 1994 I have been employed in various capacities at Gowling Lafleur Henderson LLP ("Gowlings"). Since 2001, I have been employed as Gowlings' Chief Financial Officer.

3. Gowlings employs almost 700 lawyers and has eight offices throughout Canada and one in Moscow.

4. Gowlings has three separate professional departments: business law, advocacy, and intellectual property. Each department is further divided into several subspecialties.

5. In my role as CFO, I am familiar with Gowlings' business records, including the invoices that Gowlings sends to its clients and the databases that Gowlings uses to track its invoices to clients as well as to check for conflicts of interest (the "Business Records").

6. Based upon my review of the Business Records, other than the transfer pricing and bond work (the "Tax and Bond Work") for Canadian Transit Company ("CTC") that began in late June 2005, Gowlings has not invoiced Centra, CTC, Central Cartage Co., or Detroit International Bridge Company (collectively "Centra") since sometime before 1998. Due to accounting system conversion changes in August 1999, Gowlings is unable to determine precisely when Gowlings' last invoice was sent to Centra before 1998.

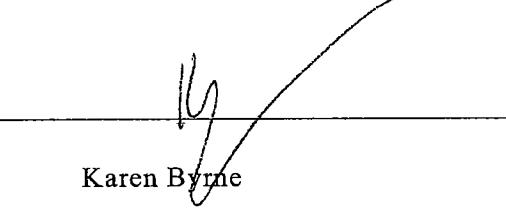
7. Prior to 1998, the Gowlings partner who was in charge of Gowlings' representation of Centra, left Gowlings. Other than the files related to the Tax and Bond

Work, Gowlings does not have any files in its possession or control related to its prior representation of Centra.

8. To my knowledge, based upon my review of the Business Records, the last work that Gowlings did for Centra, other than the Tax and Bond Work, occurred before 1998.

Pursuant to 28 U.S.C. § 1746(1), I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on January 10, 2007.



Karen Byrne

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